

**COUNTRY SUPPLEMENT  
UTI GOLDFINCH FUNDS PLC (THE "COMPANY")**

**SUPPLEMENT TO THE PROSPECTUS FOR INVESTORS IN DENMARK**

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**This Country Supplement forms part of, and shall be read in conjunction with the prospectus (the "Prospectus") for UTI Goldfinch Funds PLC (the "Company") and its supplements as amended from time to time and to which it is attached.**

**LOCAL REPRESENTATIVE IN DENMARK**

The Company has appointed StockRate Asset Management A/S (Company number 30729722) as its Danish Representative Agent.

At the request of an investor, the Danish Representative Agent shall assist with the subscription, redemption, payment of dividend and conversion of shares etc., and assist the investor to get in contact with the Company. Furthermore, the Representative Agent shall supply the documents made public by the Company in Ireland and provide information about the Company upon request from investors.

The contact details of the Representative Agent are as follows:

**StockRate Asset Management A/S**

Søndre Jernbanevej 18D

DK-3400 Hillerød

Denmark

Contact-name: Tigran Dinons

Direct No.: +45 38 33 81 09

Group No.: +45 38 33 75 75

Group e-mail: [info@stockrate.dk](mailto:info@stockrate.dk)

Direct e-mail: [td@stockrate.dk](mailto:td@stockrate.dk)

**TAXATION**

**General**

This tax section is a brief summary of the tax rules relating to current law and practices, which may be subject to changes and interpretation.

The following description of the tax rules shall be regarded as general information, is not exhaustive and does not constitute legal or tax advice. Investors should consult their professional advisers on the possible tax consequences of buying, selling, converting, holding or redeeming the shares in the Company (the "Shares") under the laws of the jurisdictions in which they may be subject to tax.

The Shares of the Company's sub-funds are governed by Section 19 of the Capital Gains Tax Act. Tax wise, the Company is considered to be an "accumulating investment company", regardless of the fact that some share classes may pay a dividend.

In Denmark, dividend-paying share classes will tax wise not be regarded as dividend-paying, but as accumulative, in accordance with Danish tax rules.

Tax qualification of the Company in Ireland

Investors may refer to section 5 of the Prospectus under "Taxation" for the description of the Company's tax position in Ireland.

Taxation of individuals

For individuals, taxation is based on stock taxation where gains or losses on Shares in the Company shall be made up at the market value on the balance sheet date, meaning the difference between the value of the Shares at the end of the income year or upon disposal and the value at the start of the income year. Likewise, dividends are taxed as capital income.

Investors should consult their professional advisers for tax related matters.

<b>Dividend</b>	
Withholding tax on dividend	No*
Taxation of dividend	Capital income
<b>Taxation on profits</b>	
Principle for taxation of gains and loss	Made up at the market value on the balance sheet date
Profit/Gains	Capital income
Loss	Deductible in capital income

\*In accordance with the double taxation agreement entered into between Denmark and Ireland, a withholding tax to Ireland may be payable in the circumstances of interest income and dividend received from the Company. However, the withholding tax withheld will if necessary be set off when calculating the investor's final tax in Denmark.

Taxation of companies subject to general company taxation

For companies, profit is taxed as general company taxable income and losses are deductible. Likewise, dividends are taxed as general company taxable income.

Investors should consult their professional advisers for tax related matters.

<b>Dividend</b>	
Withholding tax on dividend	No*
Taxation of dividend	Capital income
<b>Tax on profits</b>	
Principle for taxation of gains and loss	Made up at the market value on the balance sheet date
Profit/Gains	Capital income
Loss	Deductible in capital income

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\*In accordance with the double taxation agreement entered into between Denmark and Ireland, a withholding tax to Ireland may be payable in the circumstances of interest income and dividend received from the Company. However, the withholding tax thus withheld will if necessary be set off when calculating the investor's final tax in Denmark.

#### Taxation of legal persons subject to taxation in accordance with the Pension Returns Tax Act

Investors who invest their own pension through specific schemes and subjected to the Pension Returns Tax Act are taxed on the total annual return on Shares in the Company.

Investors should consult their professional advisers for tax related matters.

#### Taxation of legal persons subject to general company taxation as well as taxation in accordance with the Pensions Returns Tax Act

Investors who are subject to general company taxation as well as taxation in accordance with the Pensions Returns Tax Act (for instance life insurance companies), are subjected to both taxes.

Investors should consult their professional advisers for tax related matters.

#### Taxation of pension funds

For investors such as pension funds or collective pension schemes, profit is taxed as general income subject to taxation of pension return, and losses are deductible in the statement of other income subject to taxation of pensions return in the relevant income year and later income years.

Likewise, dividends are taxed as general income subject to taxation of pension returns.

Investors should consult their professional advisers for tax related matters.

#### The Business Taxation Scheme

Shares in the Company may be included in the Business Taxation Scheme (in Danish "virksomhedsordningen") in its current form, however the Company issues no guaranty that this will remain the case.

Investors should consult their professional advisers for tax related matters and rely on their own assessment to this effect.

### **AVAILABILITY OF DOCUMENTS**

The following documents and information are published on the Company's website at <http://www.utifunds.com.sg/>

- (a) the Prospectus
- (b) supplements to the Prospectus (if any)
- (c) this Country Supplement for Denmark investors
- (d) the KIID
- (e) the Memorandum and Articles of Association of the Company
- (f) the latest annual and semi-annual reports of the Company (if any)